

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of processing banking transactions comprising:  
  
receiving an electronic cash presentment (ECP) file, the ECP file containing first records representing paper-based banking transactions;  
  
for each of the first records, assigning a unique first item sequence number to each respective first record;  
  
receiving the paper-based banking transactions after having received the ECP file;  
  
generating second records representing the paper-based banking transactions;  
  
generating digital images of the paper-based banking transactions;  
  
for each of the second records, assigning a unique second item sequence number to each respective second record;  
  
correlating the first and second records; and  
  
discarding the second item sequence numbers such that the second records are indexable according to the first item sequence number wherein the second records and the digital images are linked to the first records by the first item sequence number.
2. (Original) The method according to claim 1, further comprising performing financial processing with respect to each of the first records.
3. (Original) The method according to claim 2, wherein the financial processing comprises posting the banking transaction.
4. (Original) The method according to claim 1, wherein the step of correlating the first and second records further comprises performing a proofing process.

5. (Original) The method according to claim 4, further comprising, prior to the proofing process, sorting the ECP file according to a key to generate an index file, wherein the order of the second records is thereby irrelevant in the proofing process.

6. (Original) The method according to claim 5, wherein the key is selected from the group consisting an account number, a transit number, amount, check number, posting date, the first item sequence number and a payor bank number, each being associated with the paper-based banking transaction.

7. (Canceled)

8. (Original) The method according to claim 7, further comprising storing the digital images in an archive,

9. (Original) The method according to claim 1, further comprising generating first digital images of paper-based banking transactions that were not represented in the ECP file.

10. (Original) The method according to claim 9, further comprising:  
generating second digital images of the paper-based banking transactions that were represented in the ECP file; and

storing the first and the second digital images in an archive.

11.-35. (Canceled)

36. (Previously Presented) A system for processing banking transactions comprising:

a first processor, the first processor receiving an electronic cash presentment (ECP) file, the ECP file containing first records representing paper-based banking transactions, the first processor assigning a unique first item sequence number to each respective first record;

a second processor, the second processor receiving the paper-based banking transactions after the first processor received the ECP file, the second processor generating second records

representing the paper-based banking transactions, the second processor assigning a unique second item sequence number to each respective second record;

a scanner coupled to the second processor for generating digital images of the paper-based banking transactions; and

a third processor correlating the first and second records and discarding the second item sequence numbers such that the second records are indexable according to the first item sequence number wherein the second records and the digital images are linked to the first records by the first item sequence number.

37. (Original) The system according to claim 36, wherein the first processor further performs financial processing with respect to each of the first records,

38. (Original) The system according to claim 37, further comprising an account system coupled to the first processor, wherein the financial processing by the first processor comprises posting the banking transaction in the account system.

39. (Original) The system according to claim 36, wherein the correlating by the third processor further comprises the third processor performing a proofing process.

40. (Original) The system according to claim 39, wherein, prior to the proofing process, the third processor sorts the ECP file according to a key to generate an index file, wherein the order of the second records is thereby irrelevant in the proofing process by the third processor.

41. (Original) The system according to claim 40, wherein the key is selected from the group consisting an account number, a transit number, amount, check number, posting date, the first item sequence number and a payor bank number, each being associated with the paper-based banking transaction.

42. (Canceled)

43. (Original) The system according to claim 42, further comprising an archive coupled to the second processor, the archive storing the digital images.

44. (Original) The system according to claim 36, further comprising a scanner, the scanner generating first digital images of paper-based banking transactions that were not represented in the ECP file.

45. (Original) The system according to claim 44, wherein the scanner is a first scanner, the system further comprising:

a second scanner coupled to the first processor, the second scanner generating second digital images of the paper-based banking transactions that were represented in the ECP file; and

an archive coupled to the first processor, the archive storing the first and the second digital images.

46.-66. (Canceled)